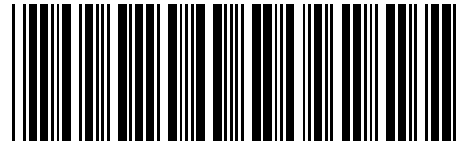


State of New Mexico  
**Taxation and Revenue Department**  
**LIQUOR EXCISE TAX RETURN**



☐ Check if amended

WHOLESALER:
STREET/BOX:
CITY, STATE, ZIP:

REPORT PERIOD:

Beginning (mm/dd/yy) Ending (mm/dd/yy)

FEIN:
CRS:
Liquor license number:

	A Total gallons/liters sold	B Deductions/ex- emptions per gallon/liter	C Taxable gallons/liters sold	D Tax rate per unit	E Tax
1. Beer per gallon				.41	
2. Micro beer per gallon				.08	
3. Cider per gallon				.41	
4. Spiritous liquor per liter				1.60	
5. Wine per liter				.45	
6. Fortified wine per liter				1.50	
7. Small winery or wine grower					
7a. first 80,000 liters sold				.10	
7b. sales in excess of 80,000 liters				.20	

**WHO MUST FILE:** Wholesalers who sell alcoholic beverages must file Form RPD-41129, *Liquor Excise Tax Return*, and pay liquor excise tax on alcoholic beverages sold. The liquor excise tax and return are due on or before the 25th day of the month following the close of the calendar month in which the alcoholic beverage was sold.

**Required attachments:**

You must complete and attach Form RPD-41294, *Alcoholic Beverage Inventory and Deduction Report*. For all product spoiled, broken or damaged and returned, attach proof.

8. Total tax due

9. Penalty

10. Interest

11. Total due

Mail this form, required attachments and payment to: New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123. Make the check or money order payable to New Mexico Taxation and Revenue Department.

For assistance call (505) 827-6842.

I declare I have examined this form and to the best of my knowledge and belief it is true, correct and complete.

Authorized signature \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_

**Mail To: Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123**

State of New Mexico  
**Taxation and Revenue Department**  
**LIQUOR EXCISE TAX RETURN INSTRUCTIONS**

**HOW TO COMPLETE THIS FORM:** Complete the name and address block. Enter your company's federal employer identification number (FEIN), New Mexico CRS identification number (CRS), and the liquor license number. Enter the report period (calendar month) beginning with the first day of the month and ending on the last day of the month the alcoholic beverage was sold. Use the instructions below to complete the return. Check the "amended" box if amending a previously filed return. Sign and date the return. Attach Form RPD-41294, *Alcoholic Beverage Inventory and Deduction Report*.

**Completing the columns:**

**Col. A Total gallons/liters sold.** For each type of alcoholic beverage, enter the number of units (gallons or liters) sold during the report period and reported on Form RPD-41294, *Alcoholic Beverage Inventory and Deduction Report*.

**Col. B Deductions/exemptions per gallon/liter.** For each type of alcoholic beverage, enter the number of units (gallons or liters) sold during the report period that qualifies for a deduction or exemption. Allowable deductions and exemptions are listed below.

**Col. C Taxable gallons/liters sold.** For each line item, subtract Column B from A and enter here. Column D is completed for you.

**Col. E Tax.** Compute the tax by multiplying Column C by Column D.

**Line Instructions:**

**Line 1. Beer.** Complete each column as described above. Report beer in gallons.

**Line 2. Micro beer.** Complete each column as described above. Report micro beer in gallons. Micro beer is beer produced by a *microbrewer* (any person who produces fewer than 5,000 barrels of beer in a calendar year).

**Line 3. Cider.** Complete each column as described above. Report cider in gallons.

**Line 4. Spiritous liquor.** Complete each column as described above. Report spiritous liquor in liters.

**Line 5. Wine.** Complete each column as described above. Report wine in liters.

**Line 6. Fortified wine.** Complete each column as described above. Report fortified wine in liters.

**Small winery or wine growers.** Small winer or winegrower means any person who produces fewer than 560,000 liters of wine in a calendar year.

**Line 7a. first 80,000 liters sold.** For the first 80,000 liters of wine sold by a small winery or wine grower, complete each column as described above.

**Line 7b. sales in excess of 80,000 liters.** For sales in excess of 80,000 liters by a small winery or wine grower, complete each column as described above.

**Line 8. Total tax due.** Enter the sum of Column E, lines 1 through 7b.

**Line 9. Penalty.** Add penalty if the entity fails to file timely or to pay when due the amount on line 8. Calculate the penalty by multiplying the amount on line 8 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the tax due. The penalty may not be less than \$5.00.

**Line 10. Interest.** Interest accrues daily on the unpaid principal of tax due, and can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or can be obtained by contacting the Department.

**Line 11. Total due.** Enter the total of lines 8, 9 and 10. Pay this amount.

**Allowable deductions and exemptions:**

- The gallons or liters included in Column A sold to or by instrumentalities of Armed Forces of the United States engaged in resale activities are exempt from the liquor excise tax.
- The gallons or liters included in Column A sold and shipped to a person in another state are deductible from the liquor excise tax.
- The gallons or liters included in Column A on which the liquor excise tax was previously paid are exempt from the liquor excise tax. For example, wholesaler X sells alcoholic beverages to wholesaler Y for resale. X pays the liquor excise tax on the sale to Y. When Y sells the alcoholic beverages to Z, Y should exclude the gallons or liters in Column B on Form RPD-41129, *Liquor Excise Tax Return*.
- The gallons or liters included in Column A, which were destroyed in shipment, spoiled or otherwise damaged as to be unfit for sale or consumption are exempt from the liquor excise tax. Attach proof that the product was spoiled, broken or damaged and returned.

If alcoholic beverages for which the liquor excise tax was paid in a prior period were destroyed in shipment, spoiled or otherwise damaged as to be unfit for sale or consumption, you must file Form RPD-41071, *Application for Tax Refund*. Proof that the liquor excise tax was paid on the product, and proof of destruction, spoilage or damage are required. Obtain Form RPD-41071 by contacting the Department at (505) 827-6842, by visiting a local district office, or by visiting the Department web site below.

[www.tax.newmexico.gov](http://www.tax.newmexico.gov)